



State Board of Equalization

News Release

Bill Leonard, Member

2nd District – Sacramento

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www.boe.ca.gov

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Bill Leonard Releases Assessment Practices Survey Report for Siskiyou County

Bill Leonard, Member of the State Board of Equalization (BOE), today released an assessment practices survey report on Siskiyou County. The report focused on the quality of the 2006-07 Siskiyou County assessment roll, representing \$3.57 billion in value.

The report shows that most properties in Siskiyou County are assessed properly, and that the overall quality of the assessment roll meets state standards. The Siskiyou County Assessor has improved his operations by embracing new technology. The Assessor has converted appraisal records and maps to optical and digital format respectively; and the Assessor has developed databases for both residential and commercial properties. These improvements allow the Assessor to perform his duties more effectively and efficiently while maintaining a high level of customer service.

The assessment practices survey report contains three recommendations for the Siskiyou County Assessor: Properly notice taxpayers when a roll change is generated for an escape assessment; send periodic questionnaires to owners of Timberland Production Zone (TPZ) land requesting information on compatible uses of TPZ properties; and revise appraisal procedures of mineral property by using present worth factors and determining declines in value based on the full appraisal unit of mineral properties.

The BOE is the agency responsible for promoting statewide uniformity and consistency in property tax assessment, reviewing each county's property assessment practices and procedures once every five years and publishing an assessment practices survey report. The report provides an overview of how well the assessor's duties are performed and identifies where improvements should be made. Every assessor is required to identify and assess all properties located within the county – unless specifically exempt – and maintain a database or "roll" of the properties and their assessed values. If the assessor's roll meets state requirements, the county is allowed to recapture some administrative costs. For more information on the BOE Assessment Practices Survey program, visit: www.boe.ca.gov/proptaxes/apscont.htm.

Bill Leonard, of Sacramento/Ontario, was elected as the Second District Member of the State Board of Equalization in 2002 and reelected in November 2006. Prior to his election, Bill Leonard served in the State Assembly (1978-1988, 1996-2002) and in the State Senate (1988-1996).

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$53 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes.

Click [here](#) to view the *2009 Siskiyou County Assessment Practices Survey Report*

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